



Call for Papers
**Special Issue in International
Journal of Auditing**
**“Audits Beyond Public
Companies”**

The idea behind this special issue is to broaden the focus of auditing research to include audit practices outside the typical public company context.

So far, audit research has mainly focused on auditors and audit practices related to public companies. However, the majority of audit engagements actually involve non-listed clients. Looking at how the audit market is shaped in practice means looking at the auditors who work with these clients.

From the **client perspective**, and building on the review by Vanstraelen and Schelleman (2017), “*Auditing Private Companies: What Do We Know?*”, we invite submissions that address gaps in our understanding of private company audits. While prior research confirms that audits can enhance financial reporting quality, important questions remain about the context-specific value of audits, the design of audit regulation for private firms, and the viability of alternative assurance services.

From the **auditor perspective**, we aim to expand our knowledge of auditors and their relationships with all types of clients, not only listed companies. This means paying more attention to smaller audit firms and individual auditors. Despite increasing interest in audit inputs, we still know relatively little about how individual auditors and audit teams (their experience, judgment, interpersonal dynamics, and allocation of resources) shape audit outcomes. Research exploring the interactions between publicly listed and private companies in the audit context is also of interest for this special issue.

Moreover, in private firm contexts, the nature of the auditor-client relationship is often more multifaceted. Clients typically rely on auditors not only for the assurance of their financial statements but also for a broader range of services, including support on internal control systems, accounting treatments, tax planning, and, more recently, sustainability reporting. This blurs the line between audit and advisory work, especially in smaller engagements where the same individual or closely connected team may provide multiple services to the same client. This dynamic raises important questions about independence, role conflict, and how multidisciplinary expertise is coordinated across different service lines within auditor’s work.

We welcome contributions from a broad spectrum of theoretical perspectives and research methodologies. Submissions may include empirical studies (whether qualitative, quantitative, archival, experimental, or mixed methods) as well as purely theoretical or conceptual papers. We especially encourage work that offers novel insights, challenges prevailing assumptions, or explores emerging issues from diverse scholarly approaches.

Submissions are reviewed on a rolling basis as they are received and remain open through **October 31, 2026**.

Guest editors:

*Ann Vanstraelen (Maastricht University),
Pietro A. Bianchi (Bocconi University), Like
Jiang (University of Melbourne) and Miguel
Minutti-Meza (University of Miami).*

Online access and submission details:

